

## Extension of Time for Filing a Colorado C Corporation Income Tax Return

### General Information

Corporate income tax returns are due 3½ months after the end of your tax year, or by April 15, 2015 for traditional calendar year filers. If you are unable to file by your prescribed due date, you may file under extension. This will allow you an additional 6 months to file your return, or until October 15, 2015 for traditional calendar year filers. However, the extension to file does not allow you to extend your payment due date. You must pay at least 90% of your tax liability by the original due date of your return (or April 15th) and the remainder by the filing extension due date (or October 15th) to avoid delinquent payment penalties.

### Penalties and Interest

If the 90% rule is not met by the original due date, then delinquent penalty and interest will be assessed when you file your return. If 90% or more of your tax liability is paid by the original due date, and the remaining balance is paid by the extension due date, no penalty will be assessed. However, you will be billed interest, but only on the amount

being paid by the extension due date.

If after the original due date, you determine that you underpaid your extension payment you should pay the additional tax as soon as possible to avoid further accumulation of penalty and/or interest.

### Pay Online

Visit [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. DR 0158-C is not required if an online payment is made. Please be advised that a nominal processing fee may apply to online payments.

### Pay by Electronic Funds Transfer (EFT)

EFT Debit and EFT Credit options are free services offered by the Department. EFT services require pre-registration before payments can be made. Visit [www.Colorado.gov/revenue/eft](http://www.Colorado.gov/revenue/eft) for more information.

Only use this coupon if you are not able to pay online or by EFT

DETACH FORM  
ON THIS LINE

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0029)

DR 0158-C (07/03/14)  
COLORADO DEPARTMENT OF REVENUE  
www.TaxColorado.com

### 2014 Payment Voucher for Extension of Time for Filing a Colorado C Corporation Income Tax Return

For tax period: (MM/DD)		2014	Ending: (MM/DD/YY)	
Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or Federal Employer Identification Number and "2014 DR 0158-C" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making an extension payment.				
Corporation Name		FEIN		Colorado Account Number
Address		City		State Zip
<b>If no payment is due, do not file this form.</b> The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.				
(Do not write in space below)				Amount Owed \$ .00

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